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**EVANGELINE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-31-01

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INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Evangeline Parish Sheriff as of and for the year ended June 30, 2000, as listed in the table of contents. This financial statement is the responsibility of the Evangeline Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Evangeline Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statement on collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 2000, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated October 12, 2000, on our consideration of the Tax Collector Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 12, 2000

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FINANCIAL STATEMENT

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 2000

Unsettled balances, July 1, 1999	<u>\$ 380,820</u>
Collections:	
Ad valorem taxes	6,722,599
Angling, hunting, and trapping licenses	107,948
Interest earned on:	
Delinquent taxes	8,339
Protest taxes	17,658
Demand deposits	6,798
State and federal revenue sharing	730,100
Tax notices, advertising, recording fees, dees, etc.	4,883
Redemptions	<u>362</u>
Total collections	<u>7,598,687</u>
 Total	 <u>7,979,507</u>
Distributions:	
Evangeline Parish -	
School Board	3,039,127
Police Jury	2,073,393
Sheriff	652,289
Assessor	360,580
Drainage districts	67,017
Waterworks District No. 1	41,976
Communication district	99,376
Fire protection districts	843,398
Coucil on Aging	113,568
Louisiana Department of Wildlife and Fisheries	85,901
Louisiana Department of Treasury	11,874
Louisiana Tax Commission	4,522
Pension funds	188,603
Refunds	<u>15,239</u>
Total distributions	<u>7,596,863</u>
 Unsettled balances, June 30, 2000, due to taxing bodies and others	 <u>\$ 382,644</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statement

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 2000, the Sheriff has interest-bearing deposits totaling \$382,644 (book balances) on deposit with local financial institutions. These deposit balances of \$384,894 (bank balances) are fully secured through federal deposit insurance and pledged securities at June 30, 2000.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 956 of 1991 were distributed as follows:

Evangeline Parish:	
Police Jury	\$253,947
School Board	227,588
Assessor	43,850
Sheriff	69,321
Council on Aging	14,191
Waterworks District No. 1	3,639
Gravity Drainage Districts	6,995
Fire Protection Districts	99,972
Pension funds	<u>10,222</u>
Total	<u>\$ 729,725</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statement

(4) Unsettled Balances

Advalorem taxes paid under protest -

\$339,293 of taxes paid under protest and interest earned to date of \$42,994 on the investment of these funds. These funds are held pending resolution of the protest. \$ 382,287

Taxes and interest -

Interest which has not been remitted to taxing bodies 357

Total unsettled balance, June 30, 2000 \$ 382,644

COMPLIANCE
AND
INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) as of and for the year ended June 30, 2000, and have issued our report thereon dated October 12, 2000. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 2000 has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tax Collector Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying summary schedule of prior and current year audit findings and corrective action plan.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information of management and is not intended to be and should not be used by anyone other than this specified party.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 12, 2000

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective		Planned Corrective Action/ Partial Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
			Action	Taken			

CURRENT YEAR (06/30/00) --

Compliance:

There were no compliance findings for fiscal year ended June 30, 2000.

Internal Control:

00-1(IC)	Unknown	Due to the small number of employees, the Tax Collector did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Wayne Morein, Sheriff	N/A
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Management letter:

There were no management letter comments for fiscal year ended June 30, 2000

(Continued)

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Findings/ Management Letter Comment	Corrective		Planned Corrective Action/ Partial Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
			Action	Taken			

PRIOR YEAR (06/30/99) --

Compliance:

There were no compliance findings for fiscal year ended June 30, 1999.

Internal Control:

See 00-1(IC) of current year findings.

Management letter:

There were no management letter comments for fiscal year ended June 30, 1999.